

County of Contra Costa

Martinez, California

Single Audit Reports

For the year ended June 30, 2009

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C&L
Caporicci & Larson
Certified Public Accountants



County of Contra Costa
Single Audit Reports
For the year ended June 30, 2009

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California

We have audited the basic financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Contra Costa, California (County), as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 18, 2009. We did not audit the financial statements of the following component units:

- Contra Costa County Employees' Retirement Association, which represents \$4,608,219,000 of assets of the Fiduciary Funds.
- Housing Authority of the County of Contra Costa, which represents \$70,169,000 of assets and \$94,279,000 of revenue of the business-type activities. The Housing Authority included the following blended component units:
 - Casa Del Rio Senior Housing Associates, L.P.
 - De Anza Gardens, Limited Partnership
 - De Anza Housing, Corporation
- FIRST 5 Contra Costa Children and Families First Commission, which represents \$54,145,000 of assets and \$13,001,000 of revenues and is presented as a discrete component unit.

Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the basic financial statements of the County, insofar as it related to those amounts included for the above mentioned component units in the accompanying basic financial statements of the County, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

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To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California
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A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Capricci & Larson

Oakland, California
December 18, 2009



Caporicci & Larson
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF
EXPENDITURE OF FEDERAL AWARDS AND COMPLIANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California

Compliance

We have audited the compliance of the County of Contra Costa, California (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedules of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Housing Authority of the County of Contra Costa (Authority), which expended \$86,982,291 in federal awards that is not included in the schedule during the year ended June 30, 2009. Our audit, described below, did not include the operations of the Authority because the Authority engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Part C of the accompanying schedule of findings and questioned costs.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs.

In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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To the Board of Supervisors
of the County of Contra Costa, California
Martinez, California
Page 2

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies in the accompanying schedule of findings and questioned costs to be material weaknesses.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards and Supplemental Schedules of Revenue and Expenditures

We have audited the basic financial statements of the County of Contra Costa, California (County), as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009. Our audit was performed for the purpose of forming opinions on the financial statements, which collectively comprise the basic financial statements of the County. The accompanying Schedule of Expenditures of Federal Awards and Supplemental Schedules of Revenues and Expenditures prepared by the County's Community Services Department and Employment and Human Services Department are presented for purposes of additional analysis as required by OMB Circular A-133 and the State Department of Community Services and Development and State Department of Aging, respectively, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Capricci & Carson

Oakland, California
December 18, 2009

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Number	Federal Expenditures	Amount of Expenditures Provided to Subrecipients
U.S. DEPARTMENT OF AGRICULTURE				
Pass-Through Animal & Plant Health Inspection Service:				
Plant and Animal Disease,		08-8520-1051/08-8520-0572/		
Pest control, and animal care	10.025	09-8500-0484/09-8520-1164	\$ 425,778	\$ -
Plant and Animal Disease,				
Pest control, and animal care (Noxious Weeds)	10.680	08-DG-11052021-129	42,367	-
Pass-Through State Department of Education:				
School Breakfast and Lunch (Juvenile Hall)	10.555*	070074600529201	469,693	-
Pass-Through State Department of Social Services:				
Special Supplemental Nutrition Program for				
Women, Infants and Children (WIC)	10.557*	CA02-25688	3,037,601	-
Pass-Through State Department of Aging:				
Food Stamp Cluster:				
State Administrative Matching Grants for Food Stamp	10.561	CA05-45505	12,685,024	114,816
Sub-total Pass Through Programs			16,680,463	114,816
Total U.S. Department of Agriculture			\$ 16,680,463	\$ 114,816
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants/Entitlement Grants	14.218		\$ 4,469,258	\$ 39,000
Community Development Block Grants/				
Entitlement Grants (Neighborhood Stabilization)	14.228		101,994	-
Emergency Shelter Grants Program	14.231		254,005	96,873
Homeless Program Multi Service Centers	14.235		966,268	834,272
HOME Investment Partnerships Program	14.239*		4,335,863	-
Housing Opportunities for Persons with AIDS	14.241		129,482	88,916
Opportunities for Youth - Youthbuild Program	14.243		77,174	-
Community Block Grant - Recovery	14.253		20,165	-
Homeless Prevention & Rapid Re-Housing	14.257		15,630	-
Sub-total Direct Programs			10,369,839	1,059,061
Total U.S. Department of Housing and Urban Development			\$ 10,369,839	\$ 1,059,061
U.S. DEPARTMENT OF INTERIOR				
Direct Programs:				
Central Valley Project Improvement ACT, Title XXXIV	15.512		\$ 1,241,631	\$ -
Total U.S. Department of Interior			\$ 1,241,631	\$ -

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Number	Federal Expenditures	Amount of Expenditures Provided to Subrecipients
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Organized Crime Drug Enforcement Task	16.001		\$ 48,530	\$ -
Zero Tolerance Access & Visitation Program	16.527		263,654	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590		738,149	-
Criminal Alien Assistance Program	16.606		1,253,241	-
Regional Justice Integration System	16.710		17,902	-
Sub-total Direct Programs			2,321,476	-
Pass-Through State Office of Juvenile and Delinquency Prevention:				
Disproportionate Minority Contact	16.540	CSA337-08	245,850	-
Pass-Through State Office of Emergency Services:				
Victim Witness Assistance Program	16.575	VW08270070	209,335	-
Regional Anti-Drug Program	16.579	DC-08210070	274,010	-
Violence Against Women	16.588	PU-0806-0070	86,261	-
DNA Capacity Enhancement Program	16.741	2006DNBXXK154	86,600	-
Paul Coverdell Forensic Sciences Improvement Grant	16.742	CQ07030070/CQ08060070	86,617	-
Paul Coverdell Forensic Sciences Improvement Grant (DNA Backlog Reduction)	16.743	2006DNBXXK092/ 2007DNBXXK094/ 2007DNBXXK049	136,720	-
Sub-total Pass-Through Programs			1,125,393	-
Total U.S. Department of Justice			\$ 3,446,869	\$ -
U.S. DEPARTMENT OF LABOR				
Pass-Through State Employment Development Department (EDD):				
Senior Community Service Employment Program	17.235	N/A	\$ 921,383	\$ 198,873
Senior Community Service Employment Program - Recovery	17.235	N/A	1,432	-
Workforce Investment Act (WIA) Cluster:				
WIA Adult Program	17.258*	R970532/R865454	1,796,018	-
WIA Adult Program - Recovery	17.258*	R970532	319,078	-
WIA Youth Activities	17.259*	R970532/R865454	1,596,224	-
WIA Youth Activities - Recovery	17.259*	R970532	205,522	-
WIA Dislocated Worker	17.260*	R970532/R865454	2,751,738	-
WIA Dislocated Worker - Recovery	17.260*	R8654541/R970532	48,882	-
Sub-total WIA Cluster			6,717,462	-
Homeless Veterans Reintegration Project	17.805	N/A	78,608	47,165
Small Business Development Center	59.037	N/A	229,029	-
Total U.S. Department of Labor			\$ 7,947,934	\$ 246,038

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Number	Federal Expenditures	Amount of Expenditures Provided to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program	20.106		\$ 331,550	\$ -
Sub-total Direct Programs			331,550	-
Pass-Through State Department of Transportation:				
Highway Planning and Construction	20.205*	STPL-5928(78)/STPL-5928(71)/BRLS-5928(24)	8,494,718	-
Pass-Through State Office of Traffic Safety:				
State and Community Highway Safety	20.601	AL925/AL067	97,593	-
Sub-total Pass-Through Programs			8,592,311	-
Total U.S. Department of Transportation			\$ 8,923,861	\$ -
U.S. DEPARTMENT OF TREASURY				
Pass-Through Secretary of State Office:				
Help America Vote Act (HAVA)	90.401	07G30104	\$ 32,835	\$ -
Pass-Through State Office of the State Librarian:				
Library Services & Technology Act	45.310	40-7042	6,384	-
National Leadership Grants	45.312	N/A	29,230	-
Sub-total Pass-Through Programs			68,449	-
Total U.S. Department of Treasury			\$ 68,449	\$ -
U.S. DEPARTMENT OF ENERGY				
Pass-Through State Department of Community Services and Development:				
Weatherization Assistance for Low-Income Persons	81.042	08C-1706	\$ 122,333	\$ -
Total U.S. Department of Energy			\$ 122,333	\$ -
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Grants for Homeless Populations	93.224		\$ 846,371	\$ -
Increase Services to Health Centers - Recovery	93.703*		27,981	-
Grants to Provide Outpatient Early Intervention Services				
with Respect to HIV Disease	93.918		326,368	41,580
SYNERGY Program	93.243		848,843	811,829
Head Start	93.600		18,104,956	3,327,811
Basic Center Grant	93.623		140,000	140,000
Family to Family System of Care	93.670		360,120	-
Sub-total Direct Programs			20,654,639	4,321,220

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Number	Federal Expenditures	Amount of Expenditures Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, Continued				
Pass-Through State Department of Aging:				
Special Programs for the Aging-Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-0809-07	\$ 14,197	\$ 14,197
Special Programs for the Aging-Title VII, Chapter 2 - Long-Term Care Ombudsman Service for Older Individuals	93.042	AP-0809-07	61,023	61,023
Special Programs for Aging - Title III, Part D- Disease Prevention and Health Promotion Services	93.043	AP-0809-07	36,813	-
National Family Caregiver Support - Title III Part E	93.052*	AP-0809-07	432,862	432,862
Nutrition Services Incentive Program (NSIP)	93.053	AP-0809-07	275,738	275,738
Nutrition Services Incentive Program (NSIP) - Recovery	93.707	NS-0809-07	5,544	5,544
Medical Assistance Program (Medicaid; Title XIX MSSP)	93.778	MS-0809-27	107,800	-
Centers for Medicare and Medicaid Services - Research Demonstrations and Evaluations (HICAP)	93.779	HI-0809-07	95,250	-
Aging Cluster:				
Special Programs for Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-0809-07	1,107,904	315,731
Special Programs for the Aging-Title III, Part C - Nutrition Services	93.045	AP-0809-07	1,411,761	1,411,761
Sub-total Aging Cluster			2,519,665	1,727,492
Pass-Through State Department of Community Services and Development:				
Low-Income Home Energy Assistance	93.568	06B-5356/08B-5456/09B-5506	693,592	-
Community Services Block Grant	93.569	08F-4908/08F-4991	744,520	177,604
Pass-Through State Department of Education:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR-8039	437,135	-
Child Care and Development Block Grant	93.575	C2AP-8011/CAPP-8012/ CCAP-8034/CSCC-8030	910,608	-
Pass-Through State Department of Health & Human Services:				
Bioterrorism	93.069	08-85512	1,368,940	85,183
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	N/A	143,933	-
Disabilities Prevention	93.184	99-85200	1,789,174	-
Lead Poisoning Prevention Program	93.197	08-85052	58,967	-
Immunization Grants	93.268	08-85292/08-85548	314,151	85,185
HRSA Bioterrorism preparedness program	93.889	N/A	508,755	226,753
AIDS-Ryan White Care Act Title I	93.914	C2448	1,262,590	685,339
AIDS-Ryan White Care Act Title II	93.917	C2847/MA07-65045	385,124	17,761
Maternal and Child Health Services Block Grant to the State	93.994	ALLOC200807	1,593,319	433,244
Sub-total Pass-Through Programs			13,759,700	4,227,925

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

(Continued)

County of Contra Costa
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Number	Federal Expenditures	Amount of Expenditures Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, Continued				
Sub-total Pass-Through Programs from previous page			\$ 13,759,700	\$ 4,227,925
Pass-Through State Department of Mental Health:				
Assistance in Transition from Homeless McKinney Homeless Block Gr	93.150	2X06SM060005-08	130,383	130,383
Block Grants for Community Mental Health Services	93.958	3B09SM010005-08S3	1,600,379	518,219
Block Grants for Prevention and Treatment of Substance A	93.959*	07-NNA-07	6,958,006	-
Pass-Through State Department of Social Services:				
Promoting Safe and Stable Families	93.550	090CX6000	150,000	150,000
Promoting Safe and Stable Families	93.556	N/A	755,231	-
Temporary Assistance to Needy Families	93.558*	N/A	77,563,563	-
Child Support Enforcement	93.563	N/A	11,888,208	-
Refugee and Entrant Assistance - State Administered Program	93.566	07-07-90840-1	233,211	-
Services to Victims of a Severe Form of Trafficking	93.598	N/A	4,749	-
Child Welfare Services - State Grants - Title IV-B	93.645	N/A	694,131	-
Foster Care - Title IV-E	93.658*	FC-IVC	26,392,932	-
Adoption Assistance	93.659*	N/A	7,842,275	-
Adoption Assistance - Recovery	93.659*	N/A	118,962	-
Social Services Block Grant - Title XX	93.667	N/A	2,685,351	-
Independent Living	93.674*	N/A	442,118	-
IHSS Public Authority	93.778	N/A	6,654,094	-
IHSS Public Authority - Recovery	93.778	N/A	2,967,495	-
Sub-total Pass-Through Programs			160,840,788	5,026,527
Total U.S. Department of Health and Human Services			\$ 181,495,427	\$ 9,347,747
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Hazard Mitigation Grant Program	97.017	PDM07-FL15	\$ 46,353	\$ -
Emergency Food and Shelter National Board Program	97.024	CA01B605002	40,000	40,000
Port Security 2006	97.056	2006-GB-I6-0094/ 2007-GB-T7-K079	1,243,161	-
Sub-total Direct Programs			1,329,514	40,000
Pass-Through State Office of Homeland Security:				
Buffer Zone Protection Program	97.078*	2006BZT00645	337,202	-
State Homeland Security Grant Program	97.073	2006-0071-OES 013-00000/ 2007-00008-OES 013-00000	666,106	-
Pass-Through State Office of Emergency Service				
Emergency Management Performance	97.042	2008-9-OES 013-00000	68,070	-
Sub-total Pass-Through Programs			1,071,378	-
Total U.S. Department of Homeland Security			\$ 2,400,892	\$ 40,000
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 232,697,698	\$ 10,807,662

* Denotes Major Program.

See Notes to the Schedule of Expenditures of Federal Awards.

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County of Contra Costa
Single Audit Reports
Notes to the Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009

1. GENERAL

The Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of Contra Costa, California (County), except for the awards related to the County of Contra Costa Housing Authority (Authority) that conducted a separate single audit in accordance with OMB A-133. The County's reporting entity is defined in Note 1A of the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through to the County from other governmental agencies, are included on the Schedule.

2. BASIS OF ACCOUNTING

The Schedule is presented using the modified accrual basis of accounting for governmental funds and full accrual basis of accounting for proprietary funds, which are described in Note 1D of the County's basic financial statements.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The majority of the federal award expenditures are reported in the County's basic financial statements in the general fund, special revenue funds, and enterprise funds. Revenues and expenditures related to the value of food stamps issued under the Food Stamps program are not reported in the County's basic financial statements as they are non-cash awards. Non cash transactions related to the Food Donation Program are not reflected in the County's basic financial statements as these represent aid-in-kind.

4. LOAN PROGRAMS

The County has provided loans under several U.S. Department of Housing and Urban Development programs. These loans are made to carry out activities for affordable housing and economic development. The programs are administered both internally and by servicing and trust arrangements with financial institutions to collect loan repayments. The funds will be returned to the County programs upon repayment of the principal and interest, and will be recorded as program income at that time. The following is a summary of the loan programs maintained by the County along with the outstanding loan receivable balances at June 30, 2009:

Program Title	Federal CFDA Number	Amount Outstanding
Community Development Block Grant	14.218	\$ 28,922,539
HOME Investment Partnerships Program	14.239	37,087,757
Housing Opportunities for Persons with AIDS	14.241	3,915,995
		<u>\$ 69,926,291</u>

County of Contra Costa
Single Audit Reports
Notes to the Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

5. PROGRAMS FUNDED THROUGH THE STATE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The following table, requested by the State of California, is a summary of expenditures for selected programs funded through the State Department of Community Services and Development for the year ended June 30, 2009:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amount</u>
Weatherization Assistance for Low-Income Person	81.042	\$ 122,333
Low-Income Home Energy Assistance	93.568	693,592
Community Services Block Grants	93.569	744,520

The detail of these programs, by contract, is included in the Supplemental Schedules section of this report. The amounts reported in the Supplemental Schedules are on the cash basis.

6. SUMMARY OF FEDERAL EXPENDITURES OF THE HOUSING AUTHORITY

The Authority's expenditures are excluded from the accompanying Schedule because they are separately audited by other auditors. The programs of the Authority for the fiscal year ended March 31, 2009 were as follows:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development:		
Community Development Block Grant	14.218	\$ 25,000
Shelter Plus Care	14.238	2,971,130
Public and Indian Housing	14.850	3,540,302
Section 8 Housing Choice Voucher	14.855	27,407
Low Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856	142,594
Housing Choice Voucher	14.871	77,888,581
Public Housing Capital Fund	14.872	2,289,566
Project Safe Neighborhood	16.609	54,427
Disaster Housing Assistance Grant	97.109	43,284
Total U.S. Department of Housing and Urban Development		\$ 86,982,291

County of Contra Costa

Single Audit Reports

Notes to the Schedule of Expenditures of Federal Awards, Continued

For the year ended June 30, 2009

7. PROGRAMS FUNDED THROUGH THE STATE OFFICE OF CRIMINAL JUSTICE PLANNING (OCJP)

The County had program audits performed by an independent auditor on the following programs passed through the Office of Emergency Services:

<u>Grant Title</u>	<u>Grant Number</u>
Regional Anti-Drug Program	DC08210070
Vertical Prosecution Program	VB08060070
Victim Witness Assistance Center	VW08270070

A copy of the audit report for the above programs can be obtained from the Auditor-Controller's Office at 625 Court Street, Room 103, Martinez, California, 94553-1282.

County of Contra Costa
Single Audit Reports
Schedule of Findings and Questioned Costs
For the year ended June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of the County of Contra Costa (County).
2. No significant deficiencies relating to the audit of the financial statements are reported in Part B of this schedule.
3. No instances of noncompliance material to the basic financial statements of the County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in Part B of this schedule.
5. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the County are reported in Part C of this Schedule.
7. The programs tested as major programs include:

Major Program	Expenditures
School Breakfast and Lunch (Juvenile Hall)	\$ 469,693
Women, Infants, and Children (WIC)	3,057,601
Home Investment Partnership Program	4,335,863
Workforce Investment Act Adult Program	1,796,018
Workforce Investment Act Adult Program - Recovery	319,078
Workforce Investment Act Youth Activities	1,596,224
Workforce Investment Act Youth Activities - Recovery	205,522
Workforce Investment Act Dislocated Worker	2,751,738
Workforce Investment Act Dislocated Worker - Recovery	48,882
Highway Planning and Construction	8,494,718
Increase Services to Health Centers - Recovery	27,981
National Family Caregiver Support - Title III Part E	432,862
Block Grants for Prevention and Treatment of Substance A	6,958,006
Temporary Assistance to Needy Families	77,563,563
Foster Care - Title IV-E	26,392,932
Adoption Assistance	7,842,275
Adoption Assistance - Recovery	118,962
Independent Living	442,118
Buffer Zone Protection Program	337,202
Total Major Program Expenditures	\$ 143,191,238
Total Federal Award Expenditures	\$ 232,697,698
Percent of Total Federal Award Expenditures	61.54%

8. The threshold for distinguishing Types A and B programs was \$3,000,000.
9. The County was determined to be a low risk auditee.

County of Contra Costa
Single Audit Reports
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2009

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No financial statement findings were noted.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

No findings or questioned costs on major Federal award programs noted.

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS

08-1	U.S. DEPARTMENT OF LABOR Workforce Investment Act - Youth Activities, (CFDA Number 17.259) - Eligibility. Passed through State Employment Development Department. Administered by the County's Employment and Human Services Department.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the eligibility requirements in the individual grant agreements of the respective programs. The Workforce Investment Act - Youth Activities grant requires participants be low-income individuals.
Condition	During the performance of our audit, we noted that a case file examined did not contain documentation to support low-income verification.
Questioned Costs	No questioned costs noted.
Context and Effect	By ensuring that documentation support for individuals, which qualify as low-income, is maintained in the case files it would support the applicant's eligibility to receive support services, it would also reduce the chances of ineligible costs being claimed for reimbursement.
Recommendation	We recommended that the County strengthen its controls by providing additional periodic reviews of the case files to ensure that the documents contained in the case files are kept current and complete.
Status	Implemented.

County of Contra Costa
Single Audit Reports
Summary Schedules of Prior Audit Findings, Continued
For the year ended June 30, 2009

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS, Continued

08-2	U.S. DEPARTMENT OF AGRICULTURE State Administrative Matching Grants for Food Stamp, (CFDA Number 10.561) - Special Test and Provisions. Passed through State Department of Social Services. Administered by the County's Employment and Human Services Department.
Criteria	In accordance with OMB Circular A-133, grantees are required to abide by the special tests and provision requirements in the individual grant agreements of the respective programs. The State Administrative Matching Grants for Food Stamp requires that grant recipients shall employ sufficient level staff to perform all aspects of the Performance Reporting System. The staff used to conduct the QC reviews shall be organizationally independent of program operations.
Condition	During the performance of our audit, we noted that the County's quality control unit for the food stamp program is not organizationally independent of program operations. County employees assigned to the quality control unit report to the same department manager as employees assigned to program operations.
Questioned Costs	No questioned costs noted.
Context and Effect	By ensuring that the quality control unit is independent of program operations this will ensure that QC staff will not have prior knowledge of either the person or household of the decision under review.
Recommendation	We recommended that the County ensure the quality control unit is independent of program operations by having the QC staff report to a department manager separate from program operations manager.
Status	Implemented.

SUPPLEMENTAL SCHEDULES

County of Contra Costa
Employment and Human Services Department
Supplemental Schedule of Expenditures for Federal and State Awards
Summary Schedule
For the year ended June 30, 2009

Federal / State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant / Contract Number	State Expenditures	Federal Expenditures
Federal Awards				
U.S. Department of Health & Human Services Aging Cluster				
Passed through CA Dept of Aging: Special Programs for Aging-Title III Part B Grants for Supportive Services and Senior Centers	93.044	AP-0809-07	\$ -	\$ 1,107,904
Special Programs for Aging Title III Part C, Nutrition Services	93.045	AP-0809-07	80,272	1,411,761
Nutrition Services Incentive Program (NSIP)	93.053	AP-0809-07	-	275,738
Special Programs for Aging-Title III Part D Disease Prevention and Health Promotion Services	93.043	AP-0809-07	-	36,813
National Family Caregiver Support Title III Part E	93.052	AP-0809-07	-	432,862
Special Programs for Aging Title VII A Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-0809-07	-	61,023
Special Programs for Aging Title VII B Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	AP-0809-07	-	14,197
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Health Insurance Counseling and Advocacy Program, HICAP)	93.779	HI-0809-07	-	95,250
Medical Assistance Program (Medicaid Title XIX) Multi-Senior Services Program MSSP	93.778	MS-0809-27	112,200	107,800
ARRA Special Programs for Aging Title IIIC Congregate Meals	93.707	NS-0809-07	-	5,544
U.S. Department of Agriculture Passed through CA Dept of Aging: Senior Farmer's Market	10.576		10,000	-
Total Expenditures Federal Awards			\$ 202,472	\$ 3,548,892

County of Contra Costa**Employment and Human Services Department****Supplemental Schedule of Expenditures for Federal and State Awards****Summary Schedule, Continued****For the year ended June 30, 2009**

Federal / State Grantor Pass-through Grantor Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Grant / Contract Number	State Expenditures	Federal Expenditures
State Awards				
California Department of Aging				
Direct State Programs:				
Ombudsman Initiative Federal Citation Penalty		AP-0809-07	\$ 36,339	\$ -
CBSP-Brown Bag		AP-0809-07	20,953	-
CBSP-ADCRC		AP-0809-07	72,083	-
CBSP-Linkages		AP-0809-07	218,233	-
CBSP-Respite		AP-0809-07	9,362	-
HICAP Reimbursement		HI-0809-07	129,027	-
HICAP FUND		HI-0809-07	64,537	-
Total Expenditures State Awards			<u>\$ 550,534</u>	<u>\$ -</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
Summary Schedule
For the year ended June 30, 2009

DCSD Contract No.	Catalog of Federal Domestic Assistance Number (CFDA)	Total Expenditures
08C-1706 Weatherization	81.042	\$ 122,333
Total		\$ 122,333
06B-5356 Assurance 16	93.568	\$ (3,090)
06B-5356 ECIP and HEAP Energy Automation Set-a-Side	93.568	20,479
08B-5456 Assurance 16	93.568	17,184
08B-5456 ECIP Intake Costs	93.568	3,944
08B-5456 ECIP Administrative Costs	93.568	11,256
08B-5456 ECIP Program Costs	96.568	51,279
08B-5456 ECIP-Outreach	93.568	8,693
08B-5456 Weatherization	93.568	175,517
09B-5506 Assurance 16	93.568	71,339
09B-5506 ECIP Intake Costs	93.568	34,503
09B-5506 ECIP Administrative Costs	93.568	73,447
09B-5506 ECIP Program Costs	96.568	3,954
09B-5506 ECIP/HEAP Program Costs	93.568	54,413
09B-5506 Weatherization	93.568	170,674
Total		\$ 693,592
Homeless Program	93.569	20,000
08F-4908 CSBG CAA-2008	93.569	500,372
08F-4908 CSBG CAA-2009	93.569	212,068
08F-4991 CSBG DISCRETIONARY - AB	93.569	12,080
Total		\$ 744,520

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08C-1706 Weatherization (CFDA #81.042)
For the year ended June 30, 2009

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	<u>\$ 123,009</u>	<u>\$ 123,009</u>	<u>\$ 123,050</u>
Total revenue	<u><u>\$ 123,009</u></u>	<u><u>\$ 123,009</u></u>	<u><u>\$ 123,050</u></u>
EXPENDITURES:			
Administrative Costs	<u>\$ 6,206</u>	<u>\$ 6,206</u>	<u>\$ 6,142</u>
Other Program Costs:			
Health & Safety	21,505	21,505	10,442
Training & Technical Assistance	<u>1,712</u>	<u>1,712</u>	<u>3,235</u>
Total Other Program Costs	<u>23,217</u>	<u>23,217</u>	<u>13,677</u>
Program Costs:			
Client Education	2,093	2,093	5,044
Direct Program Activities	79,630	79,630	82,249
Intake	2,757	2,757	5,374
Outreach	7,865	7,865	8,764
Workers' Compensation	<u>565</u>	<u>565</u>	<u>1,800</u>
Total Program Costs	<u>92,910</u>	<u>92,910</u>	<u>103,231</u>
Total expenditures	<u><u>\$ 122,333</u></u>	<u><u>\$ 122,333</u></u>	<u><u>\$ 123,050</u></u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 06B-5356 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2009**

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	\$ -	\$ -	\$ 531,264
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 531,264</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ (3,090)	\$ (3,090)	\$ 165,003
Intake Program Costs:			
Intake	-	-	44,361
Administrative Costs:			
Administrative Costs	-	-	74,979
Energy Automation Set-a-Side	20,479	20,479	27,583
Total Administrative Costs	<u>20,479</u>	<u>20,479</u>	<u>102,562</u>
ECIP Program Costs:			
Cooling Service Repair/Replacement	-	-	5,000
Heating Service Repair/Replacement	-	-	95,706
Outreach	-	-	44,801
Total ECIP Program Costs	<u>-</u>	<u>-</u>	<u>145,507</u>
Heap Outreach WPO Costs:			
Outreach	-	-	66,101
Energy Education Workshop			
Energy Education Client Workshops	-	-	7,730
Total expenditures	<u>\$ 17,389</u>	<u>\$ 17,389</u>	<u>\$ 531,264</u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 07B-5406 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2009**

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	\$ 6,119	\$ 6,119	\$ 362,210
Total revenue	<u>\$ 6,119</u>	<u>\$ 6,119</u>	<u>\$ 362,210</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ -	\$ -	\$ 102,215
Intake Program Costs:			
Intake	-	-	26,494
Administrative Costs:			
Administrative Costs	-	-	61,750
Energy Automation Set-a-Side	-	-	-
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>61,750</u>
ECIP Program Costs:			
Cooling Service Repair/Replacement	-	-	4,203
Heating Service Repair/Replacement	-	-	101,313
Outreach	-	-	30,371
Total ECIP Program Costs	<u>-</u>	<u>-</u>	<u>135,887</u>
Heap Outreach WPO Costs:			
Outreach	-	-	35,864
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362,210</u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 08B-5456 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2009**

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	\$ 92,356	\$ 92,356	\$ 383,490
Total revenue	<u>\$ 92,356</u>	<u>\$ 92,356</u>	<u>\$ 383,490</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ 17,184	\$ 17,184	\$ 108,603
Intake Program Costs:			
Intake	3,944	3,944	28,044
Administrative Costs:			
Administrative Costs	11,256	11,256	65,246
Total Administrative Costs	<u>11,256</u>	<u>11,256</u>	<u>65,246</u>
ECIP Program Costs:			
Cooling Service Repair/Replacement	1,285	1,285	4,686
Heating Service Repair/Replacement	42,786	42,786	93,116
Water Heater Repair/Replacement	7,208	7,208	-
Other	-	-	1,300
Outreach	-	-	12,388
Total ECIP Program Costs	<u>51,279</u>	<u>51,279</u>	<u>111,490</u>
Heap Outreach WPO Costs:			
Outreach	8,693	8,693	70,107
Energy Education Workshop			
Energy Education Client Workshops	-	-	-
Total expenditures	<u>\$ 92,356</u>	<u>\$ 92,356</u>	<u>\$ 383,490</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08B-5456 Weatherization (CFDA #93.568)
For the year ended June 30, 2009

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 174,452	\$ 174,452	\$ 553,383
Total revenue	<u>\$ 174,452</u>	<u>\$ 174,452</u>	<u>\$ 553,383</u>
EXPENDITURES:			
Administrative Costs:			
Administrative Costs	\$ 13,498	\$ 13,498	\$ 43,964
Other Program Costs:			
Training	9,536	9,536	11,058
Total Other Program Costs	<u>9,536</u>	<u>9,536</u>	<u>11,058</u>
Program Costs:			
Intake (Eligibility Determination)	3,577	3,577	11,058
Direct Program Activities	139,368	139,368	453,456
Outreach	8,976	8,976	27,647
Workers' Compensation	562	562	6,200
Total Program Costs	<u>152,483</u>	<u>152,483</u>	<u>498,361</u>
Total expenditures	<u>\$ 175,517</u>	<u>\$ 175,517</u>	<u>\$ 553,383</u>

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 09B-5506 LIHEAP ASSURANCE 16, INTAKE, ECIP and HEAP (CFDA #93.568)****For the year ended June 30, 2009**

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	\$ -	\$ -	\$ 882,921
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 882,921</u>
EXPENDITURES:			
Assurance 16 Program Costs:			
Assurance 16 Activities	\$ 71,339	\$ 71,339	\$ 252,451
Intake Program Costs:			
Intake	34,503	34,503	70,036
Administrative Costs:			
Administrative Costs	73,447	73,447	169,134
ECIP Program Costs:			
Cooling Service Repair/Replacement	-	-	18,450
Heating Service Repair/Replacement	2,885	2,885	166,871
Water Heater Repair/Replacement	1,069	1,069	-
Outreach	-	-	30,887
Total ECIP Program Costs	<u>3,954</u>	<u>3,954</u>	<u>216,208</u>
Heap Outreach WPO Costs:			
Outreach	54,413	54,413	175,092
Total expenditures	<u>\$ 237,656</u>	<u>\$ 237,656</u>	<u>\$ 882,921</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 09B-5506 Weatherization (CFDA #93.568)
For the year ended June 30, 2009

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 165,089	\$ 165,089	\$ 1,052,583
Total revenue	<u>\$ 165,089</u>	<u>\$ 165,089</u>	<u>\$ 1,052,583</u>
EXPENDITURES:			
Administrative Costs:			
Administrative Costs	\$ 10,085	\$ 10,085	\$ 83,990
Other Program Costs:			
Training	-	-	21,033
Program Costs:			
Intake (Eligibility Determination)	2,017	2,017	21,033
Direct Program Activities	148,280	148,280	840,446
Outreach	9,439	9,439	52,581
Vehicle and Equipment	-	-	25,000
Workers' Compensation	853	853	8,500
Total Program Costs	<u>160,589</u>	<u>160,589</u>	<u>947,560</u>
Total expenditures	<u>\$ 170,674</u>	<u>\$ 170,674</u>	<u>\$ 1,052,583</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08F-4908 CSBG CAA-2008 (CFDA #93.569)
For the year ended June 30, 2009

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 440,676	\$ 440,676	\$ 627,150
Total revenue	<u>\$ 440,676</u>	<u>\$ 440,676</u>	<u>\$ 627,150</u>
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	\$ 133,504	\$ 133,504	\$ 160,413
Fringe Benefits	83,154	83,154	126,421
Travel	-	-	7,669
Equipment (Lease/Purchase)	59,979	59,979	39,419
Other Costs	71,133	71,133	110,000
Total Administrative Costs	<u>347,770</u>	<u>347,770</u>	<u>443,922</u>
Program Costs:			
Salaries & Wages	12,058	12,058	20,540
Fringe Benefits	5,914	5,914	16,188
Subcontractors	134,630	134,630	146,500
Total Other Program Costs	<u>152,602</u>	<u>152,602</u>	<u>183,228</u>
Total expenditures	<u>\$ 500,372</u>	<u>\$ 500,372</u>	<u>\$ 627,150</u>

County of Contra Costa
Community Services Department
Supplemental Schedule of Revenues and Expenditures
DCSD Contract No. 08F-4908 CSBG CAA-2009 (CFDA #93.569)
For the year ended June 30, 2009

	Total Recorded Amount	Total Reported Amount	Total Budgeted Amount
REVENUE:			
Grant revenue	\$ 42,252	\$ 42,252	\$ 672,472
Total revenue	\$ 42,252	\$ 42,252	\$ 672,472
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	\$ 62,163	\$ 62,163	\$ 173,665
Fringe Benefits	43,024	43,024	136,868
Equipment (Lease/Purchase)	12,141	12,141	40,826
Other Costs	64,040	64,040	103,500
Total Administrative Costs	181,368	181,368	454,859
Program Costs:			
Salaries & Wages	13,394	13,394	38,931
Fringe Benefits	6,412	6,412	30,682
Consultant Services	-	-	-
Subcontractors	10,894	10,894	148,000
Total Other Program Costs	30,700	30,700	217,613
Total expenditures	\$ 212,068	\$ 212,068	\$ 672,472

County of Contra Costa**Community Services Department****Supplemental Schedule of Revenues and Expenditures****DCSD Contract No. 08F-4991 CSBG DISCRETIONARY - AB (CFDA #93.569)****For the year ended June 30, 2009**

	<u>Total Recorded Amount</u>	<u>Total Reported Amount</u>	<u>Total Budgeted Amount</u>
REVENUE:			
Grant revenue	\$ -	\$ -	\$ 25,000
Total revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
EXPENDITURES:			
Administrative Costs:			
Salaries & Wages	\$ -	\$ -	\$ 1,580
Fringe Benefits	-	-	1,232
Equipment (Lease/Purchase)	-	-	188
Total Administrative Costs	<u>-</u>	<u>-</u>	<u>3,000</u>
Program Costs:			
Subcontractors	12,080	12,080	22,000
Total Other Program Costs	<u>12,080</u>	<u>12,080</u>	<u>22,000</u>
Total expenditures	<u>\$ 12,080</u>	<u>\$ 12,080</u>	<u>\$ 25,000</u>